

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
:
DELPHI CORPORATION, et al., : **Case No. 05-44481 (RDD)**
:
Debtors. : **Jointly Administered**
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**DECLARATION OF KPMG LLP AS TAX AND
TRANSACTION SERVICES ADVISORS AND
ADVISORY AND VALUATION SERVICES ADVISORS TO THE DEBTORS**

STATE OF ILLINOIS)
) ss:
CITY OF CHICAGO)

Gary A. Silberg, under penalty of perjury, declares as follows:

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm. KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this declaration (the “Silberg Declaration”) on behalf of KPMG in connection with the services provided by KPMG to Delphi Corporation, and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), in order to inform the parties and the Court that KPMG is modifying its ethical screening procedures with respect to the professionals identified herein.¹

¹ Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Original Affidavit, the First Supplemental Affidavit, the Second Supplemental Affidavit, or the Third Supplemental Affidavit (each as defined herein).

This Silberg Declaration hereby incorporates by reference (i) the Affidavit of Patrick N. Karpen, sworn to on February 9, 2006 (the “Original Affidavit”), filed in support of the application dated February 14, 2006, pursuant to sections 327(a), 328(a) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules for authorization to retain KPMG as tax and transaction services advisors to the Debtors, effective nunc pro tunc to October 8, 2005, (ii) the First Supplemental Affidavit of Gary A. Silberg, sworn to on April 20, 2006 (the “First Supplemental Affidavit”), (iii) the Second Supplemental Affidavit of KPMG LLP as Tax Services Advisors to the Debtors, sworn to on July 10, 2006 (the “Second Supplemental Affidavit”), and (iv) the Third Supplemental Affidavit of KPMG LLP as Tax and Transaction Services Advisors and Advisory and Valuation Services Advisors to the Debtors, sworn to on March 9, 2009 (the “Third Supplemental Affidavit”).

2. As disclosed in the Original Affidavit, KPMG provides services to General Motors Company (“GM”), directly or on behalf of its counsel. As further described in the Original Affidavit, out of an abundance of caution, KPMG instituted procedures so that professionals who provide services to the Debtors will not provide services to GM, or share information concerning the Debtors with professionals providing services to GM.

3. During the course of these bankruptcy proceedings, more than three hundred different KPMG professionals have provided services to Delphi. In the Third Supplemental Affidavit, KPMG identified certain professionals for which KPMG believed the ethical screen may be removed. KPMG has identified ten additional professionals for which KPMG believes the ethical screen may be removed:

Kirk Waibel has provided services to the Debtors in connection with fresh-start accounting. He has billed a total of 304.4 hours to the Debtors.

David Aglira has provided services to the Debtors in connection with fresh-start accounting. He has billed a total of 196.1 hours to the Debtors.

Manpreet Nagvanshi has provided services to the Debtors in connection with the divestiture of the Interior division and the Sandusky Bearing plant, as well as the planned divestiture of the Suspension and Steering divisions. He has billed a total of 698 hours to the Debtors.

Joseph Orlando has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program. He has billed a total of 1,324 hours to the Debtors.

Thomas Gorski has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program. He has billed a total of 2,886 hours to the Debtors.

Michael Ricafort has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program. He has billed a total of 2,354 hours to the Debtors.

Ryan Wachter has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure

and financial and operational systems through the Debtors' Record to Report program.
He has billed a total of 1,698 hours to the Debtors.

William Dailey has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program.
He has billed a total of 1,085 hours to the Debtors.

Davis Bradford has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program.
He has billed a total of 1,866 hours to the Debtors.

Charles Muldoon has provided services to the Debtors in connection with the Debtors' consolidation and reporting processes and the related controls, organizational structure and financial and operational systems through the Debtors' Record to Report program.
He has billed a total of 1,507 hours to the Debtors.

None of the persons identified above has provided services to the Debtors since at least November 2008 or is expected to provide services to the Debtors in the future.

4. Should any of these individual provide services to GM, such services will not involve a matter adverse to the Debtors nor involve any confidential information of the Debtors. None of these persons will share information concerning the Debtors with professionals providing services to GM. As such, the use of these professionals for services to be provided to GM will not cause KPMG to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest.

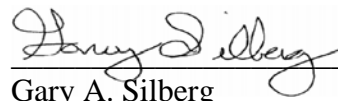
5. KPMG will continue to maintain the ethical screen described in the Original Affidavit. Should any of these individuals provide services to the Debtors in the future, such person would not provide services to GM or share information concerning the Debtors with professionals providing services to GM.

6. KPMG has informed the Debtors of its intention to remove the ethical screen with respect to these individuals, and the Debtors have informed KPMG that they have no objection to KPMG doing so.

7. KPMG continues to not hold or represent an interest adverse to the estates that would impair KPMG's ability to objectively perform professional services for the Debtors. KPMG continues to be a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

8. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Executed this 6th day of August, 2009.

A handwritten signature in cursive script, appearing to read "Gary A. Silberg", is written over a horizontal line.

Gary A. Silberg
Partner, KPMG LLP

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

DELPHI CORPORATION, INC., et al.,

Debtors.

Chapter 11

Case Nos. 05-44481 (RDD)

(Jointly Administered)

CERTIFICATE OF SERVICE

I hereby certify that on August 6, 2009, a copy of the Declaration of KPMG LLP as Tax and Transaction Services Advisors and Advisory and Valuation Services Advisors to the Debtors was served upon the following parties via first class mail, postage prepaid as addressed herein:

Davis Polk & Wardwell
Attn: Donald S. Bernstein
Attn: Brian M. Resnick
450 Lexington Avenue
New York, New York 10022

Delphi Corporation
Attn: General Counsel
5725 Delphi Drive
Troy, Michigan 48098

Willkie Farr & Gallagher LLP
Attn: Richard Mancino
Attn: Marc Abrams
787 Seventh Avenue
New York, New York 10019

Skadden, Arps, Slate, Meagher & Flom LLP
Attn: John Wm. Butler, Jr.
Attn: Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

Cadwalader, Wickersham & Taft LLP
Attn: John J. Rapisardi
Attn: Oren B. Haker
One World Financial Center
New York, New York 10281

Skadden, Arps, Slate, Meagher & Flom LLP
Attn: Kayalyn A. Marafioti
Attn: Gregory W. Fox
Four Times Square
New York, New York 10004

The Office of the United States Trustee
Attn: Brian Masumoto
33 Whitehall Street, Suite 2100
New York, New York 10004

Weil, Gotshal & Manges LLP
Attn: Jeffrey L. Tanenbaum
Attn: Robert J. Lemons
767 Fifth Avenue
New York, New York 10153

Latham & Watkins LLP
Attn: Robert J. Rosenberg
Att: Mark A. Broude
885 Third Avenue
New York, New York 10022

Schulte Roth & Zabel LLP
Attn: Adam C. Harris
Attn: David J. Karp
919 Third Avenue
New York, New York 10022

Dated: August 6, 2009
New York, NY

KING & SPALDING LLP

/s/ Roberta Trowbridge
Roberta Trowbridge
Legal Assistant
1185 Avenue of the Americas
New York, New York 10036-4003

Attorneys for KMPG LLP